

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES,

Plaintiff,

v.

JOSEPH E. FELDMAN,

Defendant.

Case No: 2:17-cv-11292-LJM-DRG

District Judge Laurie J. Michelson  
Magistrate Judge David R. Grand

**MOTION FOR SUMMARY JUDGMENT**

Pursuant to Fed. R. Civ. P. 56, the United States moves for summary judgment against Joseph Feldman finding as follows:

1. Joseph Feldman is liable to the United States for income tax, plus interest and other statutory additions through November 1, 2017, in the amount of \$193,162.03, itemized as follows:

<b>Tax Type</b>	<b>Year Ending</b>	<b>Balance</b>
Income	2001	\$137,943.95
Income	2002	\$54,257.51
Income	2015	\$960.57
	<b>Total</b>	<b>\$193,162.03</b>

Interest has accrued and shall accrue on this adjudged liability on and after November 2, 2017, as specified in 26 U.S.C. §§ 6601, 6621-6622, 28 U.S.C. § 1961(c), along with all other statutory additions.

2. Under 26 U.S.C. §§ 6321-22, the amounts due, described above, constitute liens in favor of the United States upon all property and rights to property belonging to Joseph Feldman.

Summary judgment is appropriate because the material facts are not in dispute, and the United States is entitled to judgment as a matter of law. The bases for this motion are set forth with greater particularity in the statement of facts, supporting brief, and declarations filed by the United States at *ECF No. 15, 17, 18*.

A proposed judgment will be submitted to the Court through the electronic court filing system in accordance with E.D. Mich. LR 5.2(a) and LR-APPENDIX ECF at R11.

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Atty. General  
U.S. Dept. of Justice, Tax Division

Friday, June 21, 2019

*Local Counsel:*

/s/ L. Steven Schifano

MATTHEW SCHNEIDER  
U.S. Attorney

PETER CAPLAN  
Assistant U.S. Attorney

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**CERTIFICATE OF SERVICE**

I certify that the attached motion has been served this date via electronic court filing upon the following:

**Joseph Feldman**  
c/o Atty. Venar Ayar

Friday, June 21, 2019

/s/ L. Steven Schifano

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